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WEBSTER FIRE PROTECTION DISTRICT #4

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-06

**WEBSTER PARISH FIRE PROTECTION DISTRICT #4**  
**WEBSTER PARISH POLICE JURY**  
Dubberly, Louisiana

Component Unit Financial Statements  
As of and for the year ended December 31, 2005

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## ANNUAL FINANCIAL STATMENTS

June 27, 2006

Office of the Legislative Auditor  
1600 Riverside North  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

In accordance with Louisiana Revised Statute 24:513, enclosed are the annual financial statements for Webster Parish Fire Protection District #4 of Webster Parish, Louisiana as of and for the year ended December 31, 2005. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles except for GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

Sincerely,



Jamieson, Wise & Martin  
Carlos Martin, CPA

Enclosure

# JAMIESON, WISE & MARTIN

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Webster Parish Fire Protection District #4  
Dubberly, Louisiana

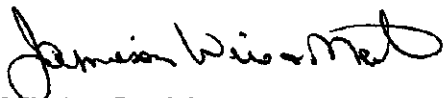
We have compiled the component unit financial statements of the Webster Parish Fire Protection District #4 as of December 31, 2005 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected not to implement the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. The effects of this departure from generally accepted accounting principles have not been determined.

The Schedule of Compensation Paid Board Members on page 8 is presented for purposes of additional analysis and is not a required part of the component unit financial statements. We have not audited or reviewed that schedule and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's component unit financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink, appearing to read "James W. Martin". The signature is fluid and cursive, with the first name "James" being the most prominent.

Minden, Louisiana

June 27, 2006

## COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
WEBSTER PARISH POLICE JURY  
Dubberly, Louisiana

Balance Sheet - All Fund Types and Account Groups  
December 31, 2005

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 39,057	-	39,057
Receivables	47,493	-	47,493
Buildings	-	80,329	80,329
Trucks	-	204,462	204,462
Equipment	-	61,872	61,872
Furniture	-	520	520
Amount to Be Provided	-	-	-
 Total assets	 <u>\$ 86,550</u>	 <u>347,183</u>	 <u>433,733</u>
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Deferred Revenue	\$ 2,452	-	2,452
Accounts payable	2,737	-	2,737
Notes Payable	-	-	-
Total liabilities	<u>5,189</u>	<u>-</u>	<u>5,189</u>
 <b>Fund equity:</b>			
Investment in General Fixed Assets	-	347,183	347,183
Fund Balance - unreserved	<u>81,361</u>	<u>-</u>	<u>81,361</u>
Total fund equity	<u>81,361</u>	<u>347,183</u>	<u>428,544</u>
 Total liabilities and fund equity	 <u>\$ 86,550</u>	 <u>347,183</u>	 <u>433,733</u>

See accountant's report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
WEBSTER PARISH POLICE JURY  
Dubberly, Louisiana

Statements of Revenue, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For the year ended December 31, 2005

	<u>2005</u>
REVENUES	
Ad valorem taxes	\$ 44,746
2% fire rebate	3,278
Interest income	<u>514</u>
Total revenues	<u>48,538</u>
EXPENDITURES	
Current - public safety:	
Legal and professional	810
Office supplies and postage	1,098
Repairs and maintenance	2,781
Utilities	4,558
Insurance	5,106
Truck expense	7,436
Miscellaneous	1,430
Fire fighting equipment and supplies	6,741
Fire fighter incentive pay	<u>2,250</u>
Total expenditures	<u>32,210</u>
(Deficiency) of revenues over expenditures	16,328
Other Financing Sources (uses):	
Loan payments	<u>(22,836)</u>
Excess (Deficiency) of Revenues and Other sources over Expenditures and other uses	(6,508)
Fund balances at beginning of year	<u>87,869</u>
Fund balances at end of year	<u>\$ 81,361</u>

See accountant's report.



WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
WEBSTER PARISH POLICE JURY  
Dubberly, Louisiana

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (CASH Basis) and Actual  
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	(Unfavorable) Favorable <u>Variance</u>
Revenues:			
Ad valorem taxes	48,496	44,746	(3,750)
2% fire rebate	3,100	3,278	178
Interest income		514	514
Miscellaneous income	-	-	-
Total revenue	<u>51,596</u>	<u>48,538</u>	<u>(3,058)</u>
Expenditures:			
Legal and professional	1,000	810	190
Office supplies and postage	1,200	1,098	102
Repairs and maintenance	1,000	2,781	(1,781)
Utilities	5,000	4,558	442
Fire fighting supplies	3,500	6,741	(3,241)
Insurance	5,500	5,106	394
Truck expense	7,071	7,436	(365)
Fire Fighting Incentive Pay	2,500	2,250	250
Miscellaneous	200	1,430	(1,230)
Capital outlay	500	-	500
Total expenditures	<u>27,471</u>	<u>32,210</u>	<u>(4,739)</u>
Excess (deficiency) of revenues over expenditures	24,125	16,328	(7,797)
Other Financing Sources (uses):			
Loan payments	<u>(24,125)</u>	<u>(22,836)</u>	<u>(1,289)</u>
Excess (Deficiency) of revenues and other sources over Expenditures and other uses	-	(6,508)	(9,086)
Fund balance, beginning	<u>87,869</u>	<u>87,869</u>	<u>-</u>
Fund balance, ending	<u>87,869</u>	<u>81,361</u>	<u>(9,086)</u>

See accountant's report.

## SUPPLEMENTAL INFORMATION SCHEDULES

**Webster Parish Fire Protection District #4**  
**Schedule of Compensation Paid Board Members**  
**December 31, 2005**

**The following serve on the Board of Commissioners without compensation:**

<b>F.E. (Gene) Robinson</b>	<b>Chairman</b>
<b>Don Sayers</b>	<b>Treasurer</b>
<b>Charles Mims</b>	<b>President</b>
<b>Chief Redelk</b>	<b>Commissioner</b>

Webster Parish Fire Protection District #4  
Schedule of Current Year Findings  
December 31, 2005

There were no findings for the year ended December 31, 2005.

Webster Parish Fire Protection District #4  
Summary Schedule of Prior Year Findings  
December 31, 2005

There were no findings for the year ended December 31, 2004.